

SENATE BILL 1830

By Southerland

AN ACT to amend Tennessee Code Annotated, Title 33;
Title 67, Chapter 5 and Title 71, Chapter 5, relative
to intermediate care facilities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-212, is amended by adding the
following as a new subsection:

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(1) If property being used as an intermediate care facility for individuals with intellectual disabilities (ICF/IID) is exempt from the taxes imposed by this chapter, the owners of the property shall agree to make payments in lieu of taxes to the tax jurisdictions in which they are located in an amount negotiated to cover the cost of improvements, facilities, or services rendered by the tax jurisdictions. If no amount is agreed upon, the payments shall be no less than twenty-five percent (25%) of the amount of tax that would be due if the project were not exempt.

(2) In order to prevent any county from bearing a disproportionate cost of hosting intermediate care facilities, this subsection () only applies in counties where the population of the county, according to the 2010 federal census or any subsequent federal census, divided by the number of intermediate care facilities located in the county is less than eight thousand (8,000).

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2019.